

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, CTA *EB* NO. 2263
(CTA Case No. 9029)
Petitioner,

Present:

-versus-

DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, JJ.

FIRST LIFE FINANCIAL CO., INC.,
Respondent.

Promulgated:

AUG 15 2024

X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before the Court is petitioner's *Motion for Reconsideration (Re: Resolution dated 4 April 2024)*, filed on April 29, 2024, with respondent's *Comment and Opposition (re: BIR's Motion for Reconsideration)*, filed on June 4, 2024.

Petitioner seeks the reversal of Our Resolution, dated April 4, 2024 ("Assailed Resolution"), which denied his Petition for Relief from Judgment, filed on January 13, 2023. He more or less reiterates the arguments from said Petition for Relief from Judgment, claiming that (a) his negligence in failing to file a Motion for Reconsideration to Our Decision, dated February 3, 2022, was excusable; and (b) he has meritorious defenses. *y*

We deny the Motion.

His argument on excusable negligence mostly rehashes contentions We already refuted in the Assailed Resolution, with a few additions. Said additions, however, do not substantially undermine the specific reasons behind Our finding that petitioner's negligence was inexcusable. They do not explain why petitioner did not seek updates from Atty. Marionn Phillbee Tejada, refute Our conclusion that *Revenue Memorandum Circular No. 26-01* is inapplicable here, or even address Atty. Michael Kevin P. Bayona's own affidavit, which showed that the latter was already assigned to this case when We issued the assailed Entry of Judgment. The additions consequently pose no real challenge to Our ruling and fail to convince Us to reverse such.

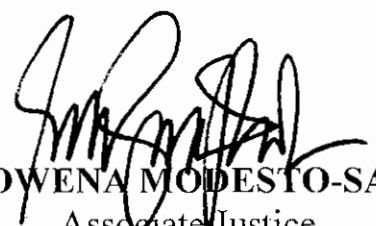
His claim of having meritorious defenses is equally flimsy. In his Petition for Relief from Judgment, petitioner simply quotes a lengthy portion of his July 15, 2020 Petition for Review, which naturally failed to convince Us of any merit to his case. Petitioner does much the same in the instant Motion for Reconsideration but adds a few paragraphs about how a Motion for Reconsideration that merely rehashes previous arguments is not necessarily *pro forma*.

We already refuted the contentions from his Petition for Review in Our February 3, 2022 Decision. We also already explained, in the Assailed Resolution, why quoting said arguments verbatim fails to show any merit to his case. We need not repeat such discussion here.

We consequently see no reason to reverse Our previous ruling.

ACCORDINGLY, petitioner's Motion for Reconsideration (Re: Resolution dated 4 April 2024), filed on April 29, 2024, is hereby **DENIED** for lack of merit. The assailed Resolution, dated April 4, 2024, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice

ON OFFICIAL BUSINESS

MARIAN IVY F. REYES-FAJARDO

Associate Justice



LANEE S. CUI-DAVID

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice